No. 3.

AUX ELECTEURS

L'HISTOIRE

DES

Quatre Dernières Années

1887-88

Le parlement qui vient d'être dissout est le sixième depuis l'union des colonies. Après les élections du 22 février 1887, la première session du nouveau parlement fut ouverte le 13 avril.

1o. Durant cette session la politique nationale fut affermie par la revision du tarif et l'imposition de droits dans le but de développer l'industrie du fer dans ce pays.

2o. Le gouvernement poursuivant sa politique des années précédentes, s'appliqua à développer davantage les ressources du pays, en encourageant à l'aide de subventions la construction des chemins de fer.

3o. Le gouvernement établit des fermes expérimentales à différents endroits dans les provinces, afin de populariser les méthodes scientifiques et profitables de la science agricole.

common use, but of luxury, and upon which, if one buys, he is supposed to be able to pay the duty.

This leaves $19,721,852 as the taxation in 1889-90 upon articles of usefulness and necessity paid by the people of Canada.

To recapitulate we will append the following table,—

	Amount.	Amount per head.
Total Revenue, 1889-90	$39,879,925	....
Deduct earnings	8,292,853	....
Customs and Excise duties	31,587,071	$6.09
Deduct Liquors and Tobaccos	10,365,219	....
Balance tax for articles of use and luxury	21,221,852	$4.09
Deduct duties on luxuries	1,500,000	....
Net balance of taxation on articles of use and necessity	19,721,852	$3.80

But it must be remembered that under our system direct taxation is unknown for the support of general and provincial governments. Out of this amount paid into the general revenues the Federal Government returns to the provinces $3,904,922 provincial subsidies; pays the interest on the provincial debts of $109,000,000, equivalent at the net rate to $3,270,000, but which, as some of it bears the highest rates of interest, is in reality much more; pays for the salaries of provincial governors and judges and courts nearly $800,000, or in all about $8,000,000. This is returned yearly to the different provinces for purely provincial purposes, and such as, in the United States, the various States have to support by direct taxation.

Let us see also as to the incidence of this taxation.

THE INCIDENCE OF TAXATION.

All agree that luxuries should pay most, and that necessary and staple articles should either pay less, or pay nothing at all; and that if taxation is to be laid, it should be so laid as to compensate, by its stimulation of industries, its employment of labor, and the increased consumption which it gives, for the burden upon the country, and which is necessary for the carrying on of the Gov-

ernment. Now, if that be true, Canada to-day, in her geographical position, with her natural resources, of the peculiar kinds that they are, is a country which is particularly happily situated for the system of taxation which has been the policy of this country from 1878 until the present day. For, Canada is a country which, in comparison with most countries in the world, has an advantage in possessing an over-supply of the great staples which are necessary for food, for lodging, and for the staple wants of the country. She has her forests with their immense resources; and the houses that are to be built, the barns that the farmers and the people require, and those works which require lumber as their staple, find in the country itself great resources in that respect, with a surplus going every year into the foreign markets of the world. The same is true with reference to the great cereal productions of the world. Canada is a country which produces more wheat, produces more barley, produces more staple foods of most kinds than is necessary for the sustenance of her people, and in those ways she is happily situated so far as the great necessaries of life are concerned.

THE RICH MAN'S CONTRIBUTION.

Now, to come down to what may be considered a very common, but a very practical illustration, let us take the case of three persons to illustrate the incidence of the taxation. Here is our well-to-do man, who has means, who has luxurious tastes, and who is disposed to gratify them. With that no one finds fault, but this country says that if he is disposed to gratify them, and has the means to do it, he shall pay a tax for doing it if he goes outside the country to obtain his luxuries and to get the things which he desires. If such a man as that buys in the city of New York $1,000 worth of fine furniture and brings it into Canada the country taxes him to the extent of $350 upon that. If he is musically inclined and buys a piano which is worth $1,000, he pays upon that, when it comes across the customs line, $230. If he is fond of statuary and makes an investment in that line to the extent of $500, he pays $175 in duty in bringing it across the line. If he buys expensive plate to the value of $500, the duty upon it is $150. If he wears jewellery,

rant le 30 juin 1889, les comptes publiques accusent le surplus suivant :

Revenu	$38,782,870
Dépenses	36,917,834
Surplus	$1,875,036

La somme de $4,420,313 a été dépensée pour les chemins de fer, les canaux et travaux publics ; et la somme de $846,721 a été accordé comme subvention aux chemins de fer dans le but d'ouvrir le pays autant que possible à la colonisation, ce à quoi s'étaient opposés sir Richard Cartwright et M. McMullen.

Voici la statistique du commerce du pays.

Exportations

1887	$89,515,811
1889	39,189,167

Importations

1887	$112,892,236
1889	115,224,931

1889-90

L'année expirant le 20 juin 1890 a été remplie d'évènements les plus propres à inspirer le respect et la confiance dans le gouvernement de Sir John A. Macdonald.

1o La saisie de vaisseaux canadiens par des croiseurs américains dans la mer de Behring, pour la prétendue violation des lois des Etats-Unis, a donné lieu à des complications que tout le monde connaît. Cette affaire a été conduite avec habilité et vigueur par Lord Salisbury, aidé de l'actif ministre de la marine du Canada, l'honorable M. Tupper, qui a suivi avec beaucoup d'intelligence et de soin, les phases du débat. Il ne s'agit pas ici d'une question politique et le gouvernement recevra sans doute tout l'appui auquel il a droit pour le maintien des lois internationales et des droits des pêcheurs canadiens.

2o Le rapport de la commission royale sur le travail, commission dont Sir John A. Macdonald avait promis la nomination dans

fédérale aux avantages incalculables que nous donnent les grands travaux publics que nous venons de mentionner? Que serait aujourd'hui le Canada sans le fertile Nord-Ouest, sans ses vastes lignes de chemins de fer et ses superbes canaux qui représentent les artères de notre vie commerciale et qui nous valent notre existence comme peuple et notre prospérité?

Toutefois, il ne faut pas oublier que l'augmentation de la dette dont parlent tant les chefs et la presse de l'opposition, n'a pas été entièrement contractée par les conservateurs. Malheureusement pour le Canada, les libéraux furent au pouvoir de 1874 à 1879 et leur gouvernement nous a laissé un dossier qu'il sera fort instructif de consulter.

Le premier juillet 1873, la dette nette du Canada était de $99,848,461 et les libéraux qui prirent cette année-là la directions des affaires publiques, restèrent au pouvoir jusqu'à 1878 Or, le premier juillet 1878, la dette nette du Canada s'était élevée à $140,362,069. Il y eut donc sous leur administration, une augmentation de $40,513,608, soit une moyenne de $8,102.721 par année.

La moyenne annuelle de l'augmentation de la dette durant les dix-huit années du régime conservateur a été de $6,700,000. Mais il faut se rappeler que c'est aussi sous le règne des conservateurs que furent faites les grandes dépenses se rattachant au chemin de fer Intercolonial, au chemin de fer du Pacifique, aux Territoires du Nord-Ouest, ainsi qu'aux dettes et aux subventions des provinces. Si nous retranchons ce qui a été alloué aux provinces sous les deux régimes, nous constatons que l'augmentation de la dette nette sous les libéraux a été de $7,100,000 par année en moyenne, tandis qu'elle n'a été sous les conservateurs que de $5,300,000.

Comment l'opposition aurait-elle le droit de dénoncer le gouvernement pour avoir accru la dette nette à raison de $1,800,000 par année de moins que sous leur propre règne, si l'on réfléchit surtout que cet accroissement de $7,100,000 par

DEFICITS

1884-85	$ 2,240,058
1885-86	5,834,571
1887-88	810,031
Total des déficits	$ 8,884,660
Total des surplus	$24,116,082
Total des déficits	8,884,660
Total des surplus	$15,231,422

APPUYEZ DONC LE GOUVERNEMENT DES SURPLUS !

decided to attack Charleston first; it was then, as now, the most important city in the South, and, as always, quite spoiling for a fight! Early in June, the British fleet of some fifty vessels appeared off the bar of Charleston Harbor. Unaccountable delays prevented the attack until the twenty-eighth of June. The Americans were not idle during this period. The South Carolinians, under the energetic leadership of Governor Rutledge, had been busily engaged in putting the harbor, the city and the province in a state of defense. The militia had been called out and the erection of a rude fort had been commenced on the southern extremity of Sullivan's Island, which commanded the channel some three miles from the town. The Island was low, sandy, and in parts thickly wooded with palmetto trees. Adjoining the Island on the seaward side and separated from it by a small inlet was another body of land, known as Long Island, which was a bare strip of sand, dotted here and there with a few bushes.

To the second regiment of the North Carolina militia, Colonel William Moultrie, had been entrusted the construction of the works, for the defense of the Island and the protection of the channel. Out of the palmetto logs on the Island, they built a square fort with bastions at each angle called Fort Sullivan. Two rows of logs notched and bolted together with wooden tree-nails and placed about eighteen feet apart, with the interspace solidly filled with sand, formed the enclosure. General Charles Lee, who had been sent to take charge of the defenses of the province, sneered at it as being absolutely untenable, characterizing it as a probable slaughter-pen, and predicted that one British frigate would knock it to pieces in an hour! All the British frigates present seemed to have entertained the same

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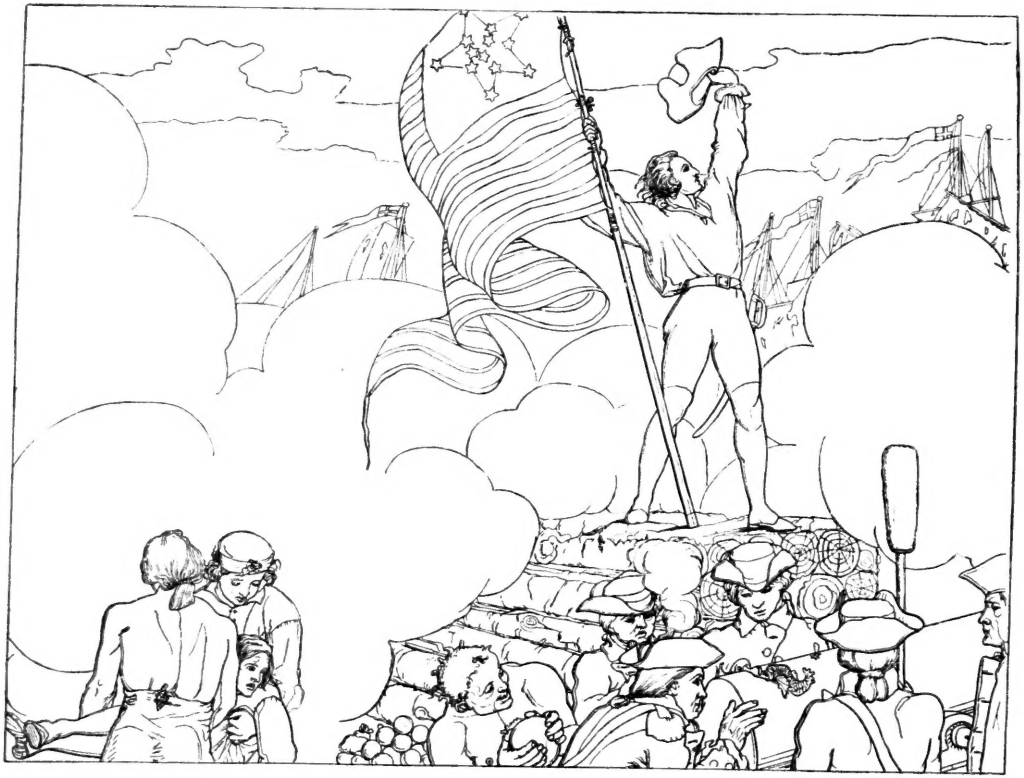

Death of McDonald, and Sergeant Jasper Raising the Flag at Fort Moultrie.

From an engraving by F. O. C. Darley

Schuyler had called out the militia of Tryon County, under the command of General Nicholas Herkimer, a veteran soldier in his sixtieth year, who resolved to relieve the fort. His little army of some eight hundred men pursued their way up the Mohawk Valley unmolested until, very early in the morning of the fifth of August, while it was yet dark, they came near to the Oriskany Creek, about eight miles from Fort Stanwix. At that point the advance was halted and three messengers were despatched to the fort with a request from Herkimer that Gansevoort would fire three guns immediately upon their arrival and make a sortie to engage the enemy, when Herkimer would advance and endeavor to break through the besieging lines and gain the fort, and thus it was hoped the siege would be raised. The men found it difficult to reach the fort; the long hours dragged away and no sound came to announce their arrival; the impatient militia under Herkimer chafed bitterly at the delay, finally going so far as to reproach the general for not permitting them to go on. He was suspected, most unjustly, of Tory leanings, and his principal officers, Colonels Cox and Paris, did not refrain, in the stress of their excitement, from apprising him of their suspicions and charging him with cowardice. The wise old man resisted their importunities and disregarded their taunts until they became unbearable, when he reluctantly ordered an advance.

The road, or way, led across a causeway of logs carried over a marsh in a narrow defile thickly wooded, in which an ambush had been carefully prepared. St. Leger, to intercept them, had despatched a large body of "Johnson's Greens" under Major Watts, many of them neighbors and acquaintances of Herkimer's men. Between these antagonistic bodies, on account of